



MINUTES
BOARD OF ASSESSORS
ASSESSORS OFFICE - CITY HALL
OCTOBER 17, 2012

Present: Robert Goddard, Chair of Board of Assessors
Robert E Pelchat, Member of Board of Assessors
Susan C. Warren, Assessors Office Coordinator/Deputy City Clerk
Member Excused: Kem Rozek, Member of Board of Assessors

1) **CALL TO ORDER**

The meeting was called to order at 5:30 PM.

2) **REVIEW & APPROVE MINUTES DATED SEPTEMBER 19, 2012**

Minutes for the meeting of September 19, 2012, were e-mailed to the Board for their review prior to this meeting. A motion was made by Board Member Robert Pelchat to accept the minutes as typed. Chair Robert Goddard seconded the motion. The motion was made and seconded and all concurred. The September 19 minutes will be placed on file.

3) **REVIEW, APPROVE & SIGN LAND USE CHANGE TAX FOR MAP 407 LOT 13.020**

This parcel, Map 407 Lot 13.020, has been sold and no longer qualifies for current use. The Board had reviewed Mr. Woodward's recommendation at a prior meeting. The Board requested that Mr. Woodward provide documentation that supported his recommendation as to the land use change tax for this parcel. Mr. Woodward recently resubmitted correspondence which provided two sales and two listings. His recommendation on the 5 acre parcel was to set a land use change tax of \$2,990. The Board voted to accept this recommendation and signed the warrant and land use change tax form.

4) **REVIEW & APPROVE VETERAN TAX CREDIT**

Map 137 Lot 67 Corey Poirier 1858 Riverside Drive
A veteran tax credit application was filed by Mr. Poirier of 1858 Riverside Drive. The Board reviewed the application and accompanying DD214. They determined the taxpayer was qualified to receive the veteran tax credit. The Board signed the application and response forms. Mr. Poirier will be mailed the Board's response. The tax credit will commence for tax year 2013.

Map 137 Lot 85 L27 Gary Langlais 27 Arlington Street
A veteran tax credit application was filed by Mr. Langlais of 27 Arlington Street. The Board reviewed the application and accompanying DD214. They determined the taxpayer was qualified to receive the veteran tax credit. The Board signed the application and response forms. Mr. Langlais will be mailed the Board's response. The tax credit will commence for tax year 2013.

5) OTHER BUSINESS

Map 119 Lot 53 Winterland Properties, Inc 151 Main Street

At the meeting on September 19, the Board had been presented with and signed a 2010 Abatement application for Downtown Tax Relief Incentive for Winterland Properties. After review of the tax relief covenant, it was noted that the covenant was signed on September 7, 2011. Therefore, no abatement for 2010 should be given. The form was voided and the Tax Collection Department was notified.

Stumpage Values for Northern Region of NH – October 1, 2012 to March 31, 2013

The rates for October 1, 2012 to March 31, 2013 were reviewed by the Board. The ranges (low to high) will be used when calculating yield tax for that period. The rate used will be adjusted based on site, quality of timber and size of cut. The owner or jobber will fill out a matrix with these items listed. The reports and accompanying documentation is reviewed by Haven Neal, a certified forester. See following page for the rates.

Sales Study – October 1, 2011 to September 30, 2012

A preliminary sales study report and valid sales list was prepared and given to the Board for their input. Office staff is seeking any information the Board may have regarding the sales still included. The coefficient of dispersion (comparison of low and high sales ratios) is very high. The range of sales is too varied. Further review needs to be done before the data is released to the State.

6) ADJOURNMENT

There being no further business, a motion to adjourn was made by Robert Pelchat and seconded by Chair Robert Goddard. Motion was made and seconded to adjourn. The motion passed. The meeting was adjourned at 6:15 pm. The next meeting of the Board of Assessors is scheduled for Wednesday, November 21, 2012 at 5:30 pm.

Respectfully submitted,

Susan C. Warren

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Assessors Office Coordinator/Deputy City Clerk

Average Stumpage Value List
Suggested for the **NORTHERN** Region of N.H.

October 1, 2012 to March 31 2013

Available at www.nh.gov/revenue

RECEIVED
DATE 10-5-2012
TREASURER'S OFFICE

LOW VALUE: LARGE LOGGING COSTS, POOR ACCESIBILITY OR LOW GRADE TIMBER

HIGH VALUE: SMALL LOGGING COST, GOOD ACCESIBILITY, OR HIGH GRADE TIMBER

SAW LOGS	MBF LOW	MBF HIGH
White Pine	\$100.00	\$150.00
Hemlock	\$30.00	\$50.00
Red Pine	\$25.00	\$50.00
Spruce & Fir	\$100.00	\$135.00
Hard Maple	\$150.00	\$300.00
White Birch	\$85.00	\$125.00
Yellow Birch	\$135.00	\$260.00
Oak	\$160.00	\$250.00
Ash	\$80.00	\$140.00
Beech & Soft Maple	\$40.00	\$80.00
Pallet & Tie Logs	\$30.00	\$50.00

Stumpage values for species not listed are available from DRA @ (603) 230-5950

PULPWOOD	TONS LOW-HIGH	CORDS LOW-HIGH
Spruce & Fir	\$3.50-\$6.00	\$7.00-\$12.50
Hardwood & Aspen	\$4.00-\$7.00	\$8.50-\$15.00
Pine	\$1.00-\$3.50	\$3.00-\$6.25
Hemlock	\$3.00-\$5.50	\$8.00-\$12.00
Fuel Chips	\$1.00-\$3.00	
MISCELLANEOUS	TONS LOW-HIGH	CORD LOW-HIGH
High Grade Spruce	\$20.00-\$27.00	
Cordwood		\$8.00-\$15.00

Note: The assessing official shall use the average stumpage value list provided by the department of Revenue Administration, taking into consideration the location of the timber, the quality of the timber, the size of the sale and other factors necessary to harvest the wood or timber that affect the value of timber being cut.

Upon a claim of over assessment, the assessing official shall consider the stumpage price paid or conduct an inspection of the property and use the above stumpage value list.

This is only an **Average** stumpage value range list. The selectman/Assessor may go above or below.

Prepared by:



Jesse Bushaw, LPF

Department of Revenue Administration

This stumpage value forecast is compiled from a survey two weeks prior to printing.

Values may change during this period.

October 1, 2012